



COPY

OFFICE OF HOMELAND SECURITY

July 16, 2008

Lee Brown
Office of Emergency Coordinator
County of Sierra
P.O. Box 530
Downieville, CA 95936

Monitoring Report #M08-021

Dear Mr. Lee:

The Office of Homeland Security (OHS), Monitoring and Audits Unit, Program Monitor, Mohammad Mokarram conducted a monitoring review for the purpose of monitoring the County of Sierra OHS Grant Programs. I wish to thank you and your staff for the courtesy extended to Mr. Mokarram during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT	PROGRAM NAME	PERIOD MONITORED
2002-088-091-00000	FY01 State Domestic Preparedness Equipment Program (SDPEG)	07/01/02-05/20/08
2002-133-091-00000	FY02 State Domestic Preparedness Equipment Program (SDPEG)	08/01/02-05/20/08
2003-167-091-00000	FY03 State Homeland Security Grant Program (SHSGP)	04/01/03-05/20/08
2003-035-091-00000	FY03 Part II State Homeland Security Grant Program (SHSGP)	05/01/03-05/20/08
2004-045-091-00000	FY04 Homeland Security Grant Program (HSGP)	12/01/03-05/20/08

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitors examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitors performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your OHS Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete.

If any findings are identified in the monitoring report, you will have 120 days from the last day of the monitoring review to submit a Correction Action Plan to the Program Monitor.

The corrective action process provides two options:

Option One – The subgrantee self certifies by the submission of an Action Plan that details the corrective steps implemented, and that any finding(s) noted in the monitoring report are resolved.

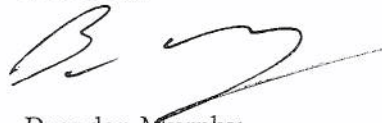
Option Two – Submission of an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff (i.e. technical assistance).

When corresponding to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

Governor's Office of Homeland Security
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, California 95814

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact Mohammad Mokarram 916-322-1901.

Sincerely,



Brendan Murphy
Deputy Director

Attachment

cc: Tracey Frazier, Program Representative
Monitoring & Audits Unit, chron file
Grants Management Unit, grant file

Monitoring Report Response Form

TO: Governor's Office of Homeland Security
Grants Management Section
Monitoring & Audits Unit
State Capitol
Sacramento, CA 95814

Grant Numbers: FY02-088, FY02-133
FY03-167, FY03-035, & FY04-045

Monitoring Control Number: M08-021

Attention: Monitoring & Audit Unit

Response Due: 09/20/2008

FROM: Subgrantee: Sierra County Operational Area

Option One

☐

I have reviewed the above referenced monitoring report and have submitted for your records a copy of the subgrantee's Action Plan detailing the corrective steps that have been implemented, and self certify that the findings noted in the monitoring report have been corrected.

Option Two

☐

I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff.

Authorized Signature

Title

Date

Typed Name

Title

Telephone Number



CALIFORNIA GOVERNOR'S OFFICE OF HOMELAND SECURITY MONITORING NARRATIVE REPORT

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	AWARD AMOUNT
2002-0088-091-00000	FY01 State Domestic Preparedness Equipment Program	07/01/02 to 05/20/08	\$80,760
2002-0133-091-00000	FY02 State Domestic Preparedness Equipment Program	08/01/02 to 05/20/08	\$125,280
2003-0167-091-00000	FY03 State Homeland Security Grant Program (SHSGP)	04/01/03 to 05/20/08	\$18,777
2003-0035-091-00000	FY03 Part II State Homeland Security Grant Program (SHSGP)	05/01/03 to 05/20/08	\$57,891
2004-0045-091-00000	FY04 Homeland Security Grant Program (HSGP)	12/01/03 to 05/20/08	\$177,145

County of Sierra Operational Area Emergency Services			
AUTHORIZED AGENT:	Lee Brown	ADDRESS:	P.O. Box 530 Downieville, CA 95936
CONTACT EMAIL:	scoes@sierracounty.ws		
CONTACT PHONE NUMBER:	530-289-2850		
ALTERNATE POINT of CONTACT:	Lynnea White		
CONTACT EMAIL:	lwhite@sierracounty.ws		
PROGRAM REPRESENTATIVE:	Tracey Frazier	E-mail:	tracev.frazier@ohs.ca.gov
PHONE NUMBER:	916-324-6342		
PROGRAM MONITOR:	Mohammad Mokarram	E-mail:	mohammad.mokarram@ohs.ca.gov
PHONE NUMBER:	916-322-1901	DATE OF MONITORING:	05/20/2008

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY
Lee Brown	Coordinator	Sierra County OES
Lynnea White	Principal Accountant	Sierra County OES

Prepared by:		7/11/08
	Mohammad Mokarram, Program Monitor, OHS Administration Division, Monitoring & Audits Unit	Date
Approved by:		7/25/08
	Brendan Murphy, Deputy Director, OHS Administration Division	Date

County of Sierra Operational Area

Monitoring Report

Monitoring Report Summary	Total # of Items in Category	In Compliance	Not in Compliance	Not Monitored	Not Applicable	Total
A. Administrative Review						
Review of Audit Reports	2	1			1	2
Grant Assurances	1	1				1
Grant Approval Notification	2	1			1	2
Performance Reports	1	1				1
Homeland Security Strategies	1	1				1
Publication of Published Materials	1	1				1
B. Programmatic Review						
Program Goals and Objectives	2	2				2
Exercise	2	2				2
Training	1	1				1
Planning	1	1				1
C. Financial Management						
Accounting System	8	5	3			8
Distribution of Funds	1	1				1
Advance of Funds	2		2			2
Change Requests/Modifications	2	2				2
Maintenance of Records	1	1				1
D. Fiscal: Personnel Services						
Management and Administrative Services	3	2	1			3
Overtime/Back Fill	3	3				3
E. Fiscal: Procurement						
Responsibility	1		1			1
Methods of Procurement	4	4				4
F. Fiscal: Equipment & Property Management						
Equipment Purchases	3	3				3
Property Management & Records Keeping	2	2				2
G. Subgrantee Monitoring & Oversight						
Subrecipient single audit requirements	1				1	1
Management and Administrative Responsibility	1				1	1
Overtime/Backfill/CTO Responsibility	1				1	1
Procurement Responsibility	1				1	1
Equipment & Property Management Responsibility	1				1	1
Total	49	35	7	0	7	49

County of Sierra Operational Area

Monitoring Report

PROGRAM SUMMARY

A. **Corrective Action Plan:** Required.

MONITORING REPORT DETAIL

A. **Administrative Review:** Subgrantee in compliance (6 items); Not applicable for Subgrantee (2 items).

1. **Review of Audit Report:** Subgrantee in compliance (1 item); Not applicable for Subgrantee (1 item).

a. Audit reports submitted as required: Subgrantee in compliance (1 item).

b. Findings noted and corrective action plan addressed: Not applicable for Subgrantee (1 item).

2. **Grant Assurances:** Subgrantee in compliance (1 item).

3. **Grant Approval Notification:** Subgrantee in compliance (1 item); Not applicable for Subgrantee (1 item).

a. Maintain required records: Subgrantee in compliance (1 item).

b. Conditions Rectified: Not applicable for Subgrantee (1 item).

4. **Performance Reports:** Subgrantee in compliance (1 item).

5. **Homeland Security Strategies:** Subgrantee in compliance (1 item).

6. **Publication of Materials:** Subgrantee in compliance (1 item).

B. **Programmatic Review:** Subgrantee in compliance (6 items).

1. **Program Goals & Objectives:** Subgrantee in compliance (2 items).

2. **Exercise:** Subgrantee in compliance (2 items).

County of Sierra Operational Area

Monitoring Report

a. Exercise Activities/costs allowable and applicable: Subgrantee in compliance (1 item).

b. After Action Reports submitted: Subgrantee in compliance (1 item).

3. **Training**: Subgrantee in compliance (1 item).

Trainings activities/costs allowable and applicable: Subgrantee in compliance (1 item).

4. **Planning**: Subgrantee in compliance (1 item).

Planning activities/costs allowable and applicable: Subgrantee in compliance (1 item).

C. **Financial Management**: Subgrantee in compliance (9 items); Subgrantee not in compliance (5 items).

1. **Accounting System**: Subgrantee in compliance (5 items); Subgrantee not in compliance (3 items).

a. Financial Reporting: Subgrantee not in compliance (1 item).

C. 1. a. **Requirement: Requirement**: Title 28 of the Code of Federal Regulations §66.20 (b)(6) DOJ Financial Guide Part III, Chpt. 12 pg.102 states, accounting records must be supported by source documentation such as general ledgers, supporting accounting transactions, subsidiary ledgers, cancelled checks, paid bills, payrolls, time and attendance records, contracts and subgrantee award documents, etc. The records must be maintained that accurately identify the source and application of funds provided. These records must contain information pertaining to outlays and/or expenditures.

Finding #1: At the time of the monitoring review the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost expenditures separated by activity or by reimbursement period, and for the FY04-045 grant program, by project, fund source and solution area activity. Due to the lack of a general ledger, the monitor was unable to validate that the subgrantee's record system suffices to the level of detail required for costs charged to the grants.

County of Sierra Operational Area

Monitoring Report

Action Required: The subgrantee must provide examples and certify that an internal control system is in place and that it contains the necessary information pertaining to OHS expenditures. The system instituted needs to ensure that all original and/or subsidiary documentation have safeguards in place that will adequately account for costs charged to OHS grants.

- b. Source Documentation: Subgrantee in compliance (1 item).
- c. Double Billing: Subgrantee not in compliance (1 item).

Requirement: Pursuant to 28 CFR §66.20 (a)(2), accounting records must permit the tracing of funds to a level of expenditures, adequately establishing that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes. Subgrantees must ensure costs charged to OHS were not also billed and/or reimbursed by other funding sources or submitted to OHS on repetitive occasions.

Finding #2: Due to the lack of proper supporting documentation of a financial record system reviewed at the time of the monitoring visit, the monitor was unable to ensure that the subgrantee did not double-bill grant related funds.

Action Required: The subgrantee must submit a corrective action plan ensuring that original and subsidiary documentation are provided adequate safeguards to ensure that cost charged to OHS grants are not also billed and/or reimbursed by other funding sources. This needs to be a system that contains a clear audit trail and has the necessary information pertaining to all grant expenditures. The monitor recommends that the subgrantee stamp or write on each document that is received for payment (invoices), the accounting information that permits the tracking of funds to a level of expenditures adequately to identify the grant number, payment source, date paid, and project.

- d. Supplanting: Subgrantee in compliance (1 item).
- e. Accounting Basis: Subgrantee in compliance (1 item).
- f. Commingling of Funds: Subgrantee not in compliance (1 item).

Requirements: DOJ Financial Guide Part III, Ch. 3, pg. 28, states "...the accounting system of all recipients and subrecipients must ensure that agency funds are not commingled with funds from other federal agencies. Each award must be accounted for separately. Furthermore, they are "prohibited from commingling of funds on either a program-by-program or project-by-project basis."

County of Sierra Operational Area

Monitoring Report

Finding #3: Due to the lack of supporting documentation of the financial management record system reviewed at the time of the monitoring, the monitor was unable to validate that the commingling of funds have not occurred.

Action Required: By addressing finding number one, and number two, the monitor will then be able to validate that the subgrantee did not commingle grant funds. The subgrantee must demonstrate that there is a financial management record system in place. The record system should consist of a sub-ledger process to ensure all OHS grant funding can be tracked from the payment transactions and reconcile to the level of expenditure. Additionally, the general ledger system needs to reflect OHS grant designation of all grant programs, grant years, funding source, original invoices, project and budget categories, and the reimbursement dates.

- g. General Ledger Accounting Structure: Subgrantee in compliance (1 item).
- h. Costs Directly Related: Subgrantee in compliance (1 item).
- 2. **Distribution of Funds:** Subgrantee in compliance (1 item).
- 3. **Advance of Funds:** Subgrantee not in compliance (2 items).
 - a. Maintenance of supporting documentation: Subgrantee not in compliance. (1 item).

Requirements: 28 CFR §66.21(2)(i); FG-Part III, Ch. 1 and FY01 Grant Guide Pg. 15 states that accounting records must be maintained and any interest earned, in excess of \$100 per federal fiscal year, must be remitted quarterly to:

United States Department of Health & Human Services
Division of Payment Management Services
P.O. Box 6021
Rockville, MD 20852

Finding #4: In the review of FY02-088, the subgrantee had no records indicating that the \$80,760.00 awarded from OHS was deposited into an interest bearing account and if earned interest was remitted to Department of Health & Human Services.

Action Required: The subgrantee needs to provide proof of deposit for the FY02-088 grant funds and a ledger that reconciles the amount of interest earned quarterly on these grant funds.

County of Sierra Operational Area

Monitoring Report

b. Reported to OHS: Subgrantee not in compliance (1 item).

- C. 3. b. **Requirements:** 28 CFR §66.21(2)(i), Financial Guide, Part III, ch. 1, pg.37, and FY01 Grant Guidance pg. 15, states that the subgrantee must provide a copy of the transmittal letter and a copy of the cancelled check to:

Governor's Office of Homeland Security
Attention: Grants/Monitoring and Audits
State Capital
Sacramento, CA 95814

Finding #5: Under the FY02-088 grant, the monitor found no evidence to support that the interest earned was reported to OHS and if the interest was in excess of \$100, that the remaining balance was remitted quarterly to Department of Health & Human Services.

Action Required: The subgrantee needs to report the interest earned to OHS and if the interest was in excess of \$100, a copy of the cancelled check sent to Department of Health & Human Services must be sent to OHS.

4. **Change Request/Modifications:** Subgrantee in compliance (2 items).

5. **Records Maintenance:** Subgrantee in compliance (1 item).

D. **Fiscal: Personnel Services:** Subgrantee in compliance (5 items); Subgrantee not in compliance (1 item).

1. **Management and Administrative Services:** Subgrantee in compliance (2 items); Subgrantee not in compliance (1 item).

D. 1. a. Allocation: Subgrantee in compliance (1 item).

b. Allowable Costs/Activities: Subgrantee in compliance (1 item).

c. Functional Timesheets: Subgrantee not in compliance (1 item).

County of Sierra Operational Area

Monitoring Report

Requirement: Per OMB Circular A-87, Attachment B, #8(h)(4), charges to Federal awards for salaries and wages...will be based on payrolls documented in accordance with generally accepted practice...that salaries and benefits of personnel supported by more than one grant or project must be verified by functional timesheets of the time spent on each grant project activity.

Finding #6: The Subgrantee did not maintain functional timesheets that met the above requirements.

Action Required: Henceforth, the Subgrantee must self-certify that in the future they will maintain functional timesheets for all staff paid with OHS grant funds. The functional timesheets must include:

- Hours charged to the grant (broken down by year, activity, and project);
- Wage of employee(s);
- Signature of both the employee and their supervisor, and benefit charged to the grant.

- D. 2. **Overtime/Backfill and/or CTO:** Subgrantee in compliance (1 item); Unable to monitor (2 items).
- a. Prior Approval: Subgrantee in compliance (1 item).
- b. Records and/or Supporting Documentation: Unable to monitor grant (1 item).

See finding #6

- c. Allowable Costs/Activities: Unable to monitor grant (1 item).

See finding #6

- E. **Fiscal: Procurement:** Subgrantee in compliance (3 items); Subgrantee not in compliance; Not applicable for Subgrantee (1 item).

1. **Responsibility:** Subgrantee in not compliance (1 item).

County of Sierra Operational Area

Monitoring Report

Requirements: OMB A-102, Title 28 of the Code of Federal Regulations §67.140, §67.300(a) and the DOJ Financial Guide Part I, Chpt. 1 pgs 16 & 17, all states certification must be completed prior to recommendation for or against an award and provides guidance on the requirements that a recipient must meet in order to receive federal funds, under Executive Order 12549. This Executive Order also requires subgrantees to use the Excluded Parties List System (EPLS), maintained by the General Services Administration (GSA) to verify potential vendors are not on the "debarment or suspended" lists. Potential awardees on this list cannot receive federal grant funds.

Finding #7: The monitor noted the county of Sierra Procurement Procedure policy does not require review of the federal "debarment or suspended" list prior to entering into an agreement involving federal funds. The monitor found no evidence that there were any contracts awarded to a debarred or suspended entity; however, the subgrantee failed to ensure vendor eligibility prior to awarding a contract. Had Sierra County entered into an agreement with an awardee that was on the debarment or suspended lists, the subgrantee would possibly have to back out associated costs.

Action Required: The subgrantee must self-certify the debarment status of a potential federal grant awardee is determined prior to making an award. The Procurement Policy clause should cite the federal standard which includes the requirement for ensuring person or entities that have been debarred or suspended at the federal level will not be awarded OHS grant funds.

2. **Methods of Procurement:** Subgrantee in compliance (4 items).

- a. Small Purchases: Subgrantee in compliance (1 item).
- b. Formal Advertisement Invitation for Bid (IFB): Subgrantee in compliance (1 item).
- c. Competitive Proposals: Subgrantee in compliance (1 item).
- d. Noncompetitive Proposals (Sole Source): Subgrantee in compliance (1 item).

F. **Fiscal: Equipment & Property Management:** Subgrantee in compliance (4 items); Not applicable for Subgrantee (1 items).

- 1. **Equipment Purchases:** Subgrantee in compliance (2 items); Not applicable for Subgrantee (1 item).
 - a. Allowable and Applicable Equipment: Subgrantee in compliance. (1 item).

County of Sierra Operational Area

Monitoring Report

- b. Prior Approval and Acquisition: Subgrantee in compliance (1 item).
- c. Proficiency Training: Not applicable for subgrantee (1 item).
- 2. **Property and Records keeping**: Subgrantee in compliance (2 item).
 - a. Inventory Control: Subgrantee in compliance (1 item).
 - b. Property Management: Subgrantee in compliance (1 item).
- G. **Subgrantee Monitoring & Oversight**: Not applicable for Subgrantee (5 items).



COPY

OFFICE OF HOMELAND SECURITY

November 4, 2008

Lee Brown
Office of Emergency Coordinator
County of Sierra
P.O. Box 530
Downieville, CA 95936

CA Office of Homeland Security
Grant #
OHS #
Grant Type
Sub-grantee
Initial & Date

Subject: Corrective Action Plan for Monitoring Narrative Report #M08-021

Dear Mr. Brown:

As you are aware, the Office of Homeland Security (OHS) is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY02-088, FY02-133, FY03-167 Part I, FY03-035 Part II, and FY04-045 grant programs. We have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M08-021. OHS is particularly interested in your Operational Area due to the complexity of the issues found during review, the size and responsibility of the Operational Area, and the large amount of grant funds awarded. No further action on your part is required; however, OHS reserves the right to conduct an inspection of equipment funded with OHS grants.

Sincerely,

Brendan Murphy
Deputy Director

cc: Tracey Frazier, Program Representative
Monitoring and Audits Unit, Chron File
Grants Management Unit, Chron File

SIERRA COUNTY

CAP
11/13/08



October 24, 2008

Mr. Mohammad Mokarram, Program Monitor
Governor's Office of Homeland Security
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, CA. 95814

Dear Mr. Mokarram:

Please review our responses to your findings of our FY01, FY02, FY03, FY03 Part II, and FY04 grant monitoring.

Finding # 1 Invoices received are approved by the Coordinator, and then given to the Accountant for a purchase order; the purchase order is then signed by the Director, and a check is issued by the Auditor's office. The original invoice and a copy of the purchase order are returned to the Accountant. The Accountant keeps track of all expenses on a spread sheet and on the financial work book. The internal spread sheet is broken down into grant year, grant number, funding sources, projects, reimbursement request dates, and amounts.

Finding # 2: We now have a stamp to stamp all original invoices with Grant #, Grant Funding Source, Budget number, Project, Check # and Date Paid.

Finding # 3: Our actions on findings number 1 and 2 should meet the findings of number 3.

Finding # 4: The FY02-088 grant funds of \$80,760.00 were received on December 18, 2002 and deposited into the general fund account # 001-00004255. A copy of the deposit is attached as item # 1. A ledger of the funds, showing interest is attached as item # 2. The interest earned on these funds is \$221.36 Sierra County will issue a check in the amount of \$221.36 to the Department of Health and Human Services by November 7th, 2008.

Finding # 5: Once Sierra County receives a copy of the cancelled check we will forward a copy to the Office of Homeland Security.

Finding # 6: We now use functional time sheets for anyone who works on the grants. The functional time sheets shows what grant, grant year, project, activity, employee wages, benefits, and both the employee, and their supervisors signature.

Finding # 7: Sierra County does not have a "debarment or suspended" policy in place. In discussion with the County Auditor Van Maddox, Mr. Maddox said it is up to each department to have their own policy on debarment vendors, or entities. Sierra County Office of Emergency Services will now ensure that all vendors who we purchase from or who bid on contracts will be checked against the federal Excluded Parties List System (EPLS) before awarding any contracts or purchase orders. A debarment or suspended clause will be in any and all contracts. This clause will be as follows;

Debarment and Suspension (E.O.s 12549 and 12689). A contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards (see 2 CFR 180.220) shall not be made to parties listed on the government-wide Excluded Parties List System, in accordance with the OMB guidelines at 2 CFR part 180 that implement E.O.s 12549 (3 CFR, 1986 Comp., p. 189) and 12689 (3 CFR, 1989 Comp., p. 235), "Debarment and Suspension." The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549.

Please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to be 'Lee Brown', with a long horizontal flourish extending to the right.

Lee Brown, Coordinator
Sierra County Office of Emergency Services
P. O. Box 530
Downieville, CA. 95936

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE



WARRANT NUMBER

08-746787

FUND NO.	FUND NAME
0890	FEDERAL TRUST FUND

MO. I DAY I YR.

0690 12 12 2002

90-1342/1211

08746787

--- COUNTY OF
SIERRA

DOLLARS	CENTS
\$***80760	00

Kathleen Connell
KATHLEEN CONNELL
STATE CONTROLLER



FORM CD85 (2-97) CONTROLLERS WARRANT

1: 1 2 1 1 1 3 4 2 3 1: 0 8 7 4 6 7 8 7 7 11

ACCOUNT		HOW PAID	
AMT. OF ACCOUNT		CASH	
AMT. PAID		CHECK	80760
BALANCE DUE		MONEY ORDER <input type="checkbox"/>	
		CREDIT CARD <input type="checkbox"/>	

By [Signature]

#2

THE TREASURER OF SIERRA COUNTY
HAS RECEIVED FOR DEPOSIT:

COUNTY OF SIERRA
STATE OF CALIFORNIA
DEPOSIT PERMIT

Permit No. 003294
DATE December 16, 2002

FROM: Department of Public Works

BY: Miriam B. Dinger

DOLLARS

THE SUM OF: eighty thousand eight hundred forty nine and 05/100
THE RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED
FOR THE FOLLOWING ACCOUNT(S):

DESCRIPTION	RECEIPT	FUND & ACCOUNT	AMOUNT
Cal Permits transport permit	013360	031-00004401	\$ 30.00
Ernie's Mobile transport permit	013361	031-00004401	\$ 15.00
Downleville Fire road/st. services	013362	031-00004313	\$ 36.05
State of CA. OES OJT Grant	013363	001-00004255	\$80,760.00
State Treas. Carnen Nevada	013364	001-00004307	8-
TOTAL			\$80,849.05

DESCRIPTION OF DEPOSIT	AMOUNT
CASH	8.00
CHECKS, WARRANTS, CASHIERS CHECKS, M.O.'S	80,849.05
DIRECT DEPOSIT	
TREASURER'S ADVICE	
REVERSE DEPOSIT	
REFUND	
TOTAL	80,849.05

VAN MADDOX, COUNTY AUDITOR
DEPUTY

CYNTHIA A. ELLSMORE, COUNTY TREASURER
DEPUTY

CONTROL NO. 23776

DEPOSITOR COPY

SORT: Check ID & No

SELECT Check ID's and Numbers: AP00045690,AP00046013,AP00046381,AP00047086,AP00047224,AP00047614,AP00048463

Check ID/#	Payee ID	Payee Name	Check Dt	Cancel Dt	Ty	Account	Amount
AP 00045690	0228	LN CURTIS AND SON	01/24/03	01/29/03	CX	0015550 6028	12,599.74
*** B R E A K ***							
AP 00046013	0228	LN CURTIS AND SON	02/05/03	02/10/03	CX	0015550 6028	10,752.89
*** B R E A K ***							
AP 00046381	0228	LN CURTIS AND SON	02/26/03	03/06/03	CX	0015550 6028	39,996.00
*** B R E A K ***							
AP 00047086	0228	LN CURTIS AND SON	04/02/03	04/09/03	CX	0015550 6028	1,669.22
*** B R E A K ***							
AP 00047224	5319	49ER COMMUNICATIONS	04/16/03	04/22/03	CX	0015550 6028	8,382.76
*** B R E A K ***							
AP 00047614	0228	LN CURTIS AND SON	05/01/03	05/08/03	CX	0015550 6028	9,996.05
*** B R E A K ***							
AP 00048463	0228	LN CURTIS AND SON	06/25/03	06/27/03	CX	0015550 6028	10,296.00

Check ID & No [AP] Total:
*** GRAND TOTAL ***

Cancelled

93,692.66
93,692.66
93,692.66

#2

